

ever, That the quantity in wine gallons of any liquor placed in packages may be determined by weight if the specific gravity of the liquor is ascertained and used in calculating the volume. Secs. 2801 (e) (1), 2861, 3176, I. R. C.)

MARKING AND BRANDING

OTHER REQUIRED MARKS

§ 190.414 *Packages of distilled spirits.* In addition to the serial number, there shall be plainly and durably burned, cut, imprinted, or stenciled, on the Government head of each barrel or similar container of distilled spirits (a) the kind of spirits; (b) the wine gallon content; (c) the proof of the spirits; (d) the proof gallon content; (e) the tare of the container; (f) the date of filling; (g) the number of the approved formula under which rectified; (h) the name (or trade name or style) of the rectifier; (i) the location (city or town, and State) of the rectifying plant; and (j) the number of the rectifier's basic permit issued under the Federal Alcohol Administration Act: *Provided*, That if the spirits were rectified by such rectifier, or if the spirits are unrectified spirits which were produced by such rectifier at a distillery, he may use in connection with his name the designation "Rectifier" or "Distiller," respectively. (Secs. 2801 (e) (1), 2861, 3176, I. R. C.)

§ 190.416 *Packages and cases of wine.* The rectifier shall place marks upon packages and cases of wine similar to the marks required by §§ 190.414 and 190.415 to be placed upon packages and cases of distilled spirits, except: The tare need not be marked on the packages; the alcoholic content of the wine will be shown in percentage by volume in lieu of the proof; and, in the case of unrectified wine, the proof gallons may be omitted. (Secs. 2801 (e) (1), 3040, 3176, I. R. C.)

PART 191—IMPORTATION OF DISTILLED SPIRITS AND WINES

SCOPE OF REGULATIONS

Sec.

191.1 Imported distilled spirits and wines. [Amended]

§ 191.1 *Imported distilled spirits and wines.*

CODIFICATION: The phrase "Philippine Islands" was deleted from § 191.1 by Treasury Decision 5587, Commissioner of Internal Revenue, approved by the Acting Secretary of the Treasury, Nov. 13, 1947, effective as of July 4, 1946, 12 F.R. 7860.

PART 192—FERMENTED MALT LIQUORS

EXPORTATION, FREE OF TAX, OF FERMENTED MALT LIQUORS

Sec.

192.192 Exportation free of tax. [Amended]

§ 192.192 *Exportation free of tax.*

CODIFICATION: The phrase "the Philippine Islands" was deleted from § 192.192 by Treasury Decision 5586, Commissioner of Internal Revenue, approved by the Acting Secretary of the Treasury, Nov. 13, 1947, effective as of July 4, 1946, 12 F.R. 7860.

PART 194—WHOLESALE AND RETAIL DEALERS IN LIQUORS

SPECIAL TAXES

Sec.

194.27 Warehouse receipts covering spirits. [Amended]

MAINTENANCE OF RECORDS AND POSTING OF SIGNS

194.75 Records to be kept by wholesale liquor dealers. [Amended]

194.76 Separate record of serial numbers of cases. [Revised]

194.78 Place where Record 52 shall be kept. [Amended]

SOURCE: §§ 194.27 to 194.78, appearing in this Supplement, contained in Treasury Decision 5571, Commissioner of Internal Revenue, approved by the Acting Secretary of the Treasury, July 8, 1947, effective on the 31st day after July 12, 1947, 12 F.R. 4639.

SPECIAL TAXES

§ 194.27 *Warehouse receipts covering spirits.* (a) Since the sale of warehouse receipts for spirits is equivalent to the sale of spirits, a person engaged in the business of selling, or offering for sale, warehouse receipts for spirits stored in Government bonded warehouses, or elsewhere, incurs liability to special tax as a dealer in liquors, unless exempted by the provisions of §§ 194.62 to 194.73, inclusive. [Paragraph (a) amended]

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MAINTENANCE OF RECORDS AND POSTING OF SIGNS

§ 194.75 *Records to be kept by wholesale liquor dealers.* (a) Every wholesale dealer in liquors who sells distilled spirits (by warehouse receipt or otherwise) shall keep Record 52, "Wholesale Liquor Dealer's Record," and render monthly transcripts, Forms 52A and 52B, "Wholesale Liquor Dealer's Monthly Report," and Form 338, "Wholesale Liquor Dealer's Monthly Report (Summary of

Forms 52A and 52B)." Separate Records 52 shall be maintained and separate Forms 338 shall be rendered for first, the recording of transactions in warehouse receipts and second, the recording of receipts and removal of spirits. The Record 52 and Form 338 covering transactions in warehouse receipts shall be so identified.

(1) The receipt and disposal of non-negotiable warehouse receipts issued by a warehouse to the owner of spirits as evidence of the custody of the spirits need not be entered in the Record 52. The receipt and disposal of other warehouse receipts or the surrender thereof to a warehouseman to effect changes in identification of the spirits represented thereby (by change of package or bottling) must be recorded in Record 52.

(b) Daily entries shall be made on Record 52 of all distilled spirits received and disposed of (by warehouse receipt or otherwise), as indicated by the headings of the various columns, and in accordance with the instructions printed thereon and contained in pertinent regulations, not later than the close of business of the day on which the transactions occur: *Provided*, That if the keeping of such separate record is approved by the district supervisor, a wholesale liquor dealer may keep a separate record of the disposal of distilled spirits, showing the data required to be entered on Record 52, but the daily entries of the disposal of distilled spirits shall be made on Record 52 not later than the close of business of the following business day. [Paragraphs (a) and (b) amended]

§ 194.76 *Separate record of serial numbers of cases.* Serial numbers of cases of distilled spirits disposed of need not be entered on Record 52: *Provided*, That the proprietor keeps at his place of business a separate record, showing such serial numbers, with necessary identifying data, including the date of removal (or the date of disposal in the case of warehouse receipts) and the name and address of the person or persons to whom sold and consigned: *Provided further*, That the keeping of such record is approved by the district supervisor. Such separate record may be kept in book form (including loose-leaf books) or may consist of commercial papers, such as invoices or bills. Such books, invoices, and bills shall be preserved for a period of

four years and in such manner that the required information may be readily ascertained therefrom, and, during such period, shall be available during business hours for inspection and the taking of abstracts therefrom by revenue officers. If a record in book form is kept, entries shall be made on such separate approved record not later than the close of business of the day on which the transactions occur. The dealer shall note on Record 52, in the column for reporting serial numbers of cases of spirits disposed of, "Serial numbers shown on commercial records per authority, dated _____" (Sec. 2857, I. R. C.)

§ 194.78 *Place where Record 52 shall be kept.* (a) Every wholesale dealer in liquors shall keep the Record 52 covering transactions in warehouse receipts at the place of business covered by the wholesale liquor dealer special tax stamp, and, except as provided in paragraph (b) of this section, shall keep Records 52 covering the receipt and removal of spirits at such premises. [Paragraph (a) amended]

PART 197—DRAWBACK OF TAX ON DISTILLED SPIRITS USED IN THE MANUFACTURE OF NONBEVERAGE PRODUCTS

SCOPE OF REGULATIONS

Sec.	
197.2	Definitions. [Revised]
197.3	Terms used in the statute. [Amended]
197.5	Payment and rates of special tax. [Revised]

SPECIAL TAX

197.8	Rates of special tax. [Revoked]
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SPECIAL TAX STAMPS

197.17	Change to higher or lower rate of special tax. [Revised]
197.18	Refund of special tax. [Revised]

CLAIMS FOR DRAWBACK

197.21	Claims. [Revised]
197.22	Date of filing claim. [Revised]
197.23	Information to be shown by the claim. [Amended]
197.24	Supporting data. [Amended]
197.25	Handling of claims. [Revised]
197.26	Verification by District Supervisor. [Revoked]

FORMULAS AND SAMPLES

197.28	Statement of process. [Revised]
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